

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA STATE BOARD OF EQUALIZATION, 1998–99

TAX PROGRAM	YEAR IMPLEMENTED	WHAT IS TAXED	WHO PAYS; NUMBER OF REGISTRANTS AS OF JUNE 30, 1999	TAX RATE	98–99 REVENUES/ CHANGE FROM 97–98	FUND ALLOCATION — HOW FUNDS ARE USED
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SALES AND USE TAXES

Sales and Use Tax	Sales tax — 1933 Use tax — 1935	Sales of tangible personal property; use or storage of property when sales tax not paid	Retail sellers of tangible personal property; purchasers, under certain circumstances; 976,502	6% (state portion of uniform rate of 7.25%)	\$21.01billion +7.47%	5.0% General Fund 0.5% Local Revenue Fund
					\$1.88 billion +5.52%	0.5% Local Public Safety Fund
Bradley-Burns Uniform Local Sales and Use Tax	1956	see above	see above; 976,502	1.25% (local portion of uniform rate of 7.25%)	\$4.66 billion +4.96%	1.0% County and incorporated city general funds 0.25% County transportation funds
District Transactions and Use Tax	1970	see above	see above; applicable only to special tax districts; n/a	0.125% to 0.50% per tax	\$2.45 billion +3.25%	Special tax districts — transportation, hospitals, schools, libraries, open space, other

SPECIAL TAXES AND FEES

EXCISE TAXES	Cigarette and Tobacco Products Tax <i>Cigarettes</i>	1959	Cigarette distributions	Cigarette distributors; 1,702	37¢ per pack of 20 cigarettes through 12/98 87¢ per pack eff. 1/99	\$977.78 million +51.06%	2¢ Breast Cancer Fund 10¢ General Fund 25¢ Special Fund 1 — <i>see below</i> 50¢ Special Fund 2 — <i>see below</i>
	<i>Other tobacco products</i>	1989	Distribution of cigars, chewing tobacco, pipe tobacco, and snuff	Tobacco products distributors (registrants included with cigarette figures)	26.17% of the wholesale price, 7/98 — 12/98 61.53% of the wholesale price, 1/99 — 6/99	Included with revenue for cigarettes	Special Fund 1: health, fire prevention, environmental conservation Special Fund 2: early childhood development; 20% state, 80% counties
	Energy Resources Surcharge	1975	Use of electricity	Electric consumers and utilities; 140	0.0002¢ per kilowatt hour (two tenths of a mill)	\$44.21 million +2.19%	Energy Resources Programs Account — ongoing energy programs and projects
	Emergency Telephone Users Surcharge	1977	Charges for intrastate telecommunication services	Telephone users, paid through telephone service suppliers; 504	0.72%	\$97.46 million +13.21%	Local entities — operation of the 911 system
	Alcoholic Beverage Tax	1933	Alcoholic beverages	Persons manufacturing, selling, or importing alcoholic beverages; 3,201	(all rates per gallon) distilled spirits 100 proof or lower—\$3.30 over 100 proof—\$6.60 beer & wine —\$0.20 Champagne and sparkling wine —\$0.30	\$273.12 million +0.80%	General Fund — education, public safety, health and social services programs, resource management, other
	Insurance Tax	1911	Gross premium sales; underwriting profits of ocean marine insurance	Insurance companies; 2,187	2.35%	\$1.13 billion +1.22%	General Fund
	Integrated Waste Management Fee	1989	Disposed waste, by volume	Solid waste landfill operators and wood waste facility operators; 214	\$1.34 per ton-solid waste \$0.75 per ton-wood waste	\$47.68 million +2.13%	Integrated Waste Management Fund — landfill-related environmental programs
	Tire Recycling Fee	1991	New tires purchased from a tire retailer	Person purchasing new tire; paid through tire retailers; 7,029	25¢ per tire	\$5.10 million +5.12%	Programs for recycling, disposal, and reuse of used tires
FUEL TAXES	Diesel Fuel Tax	1995	Sale of diesel fuel upon removal from the terminal rack or importation into the state	Suppliers of diesel fuel; 93 suppliers, 31,396 other accounts	18¢ per gallon	\$422.76 million +9.82%	Transportation Tax Fund — to construct and maintain public roads and mass transit systems
	Interstate User Tax	1995	Use of diesel fuel to operate qualified motor vehicles interstate	Motor carriers who use diesel fuel in interstate operations; 11,330	26.3¢ per gallon eff. 1/98 25.1¢ per gallon eff. 1/99	\$44.03 million +6.12% included in diesel revenue	see above
	Use Fuel Tax	1937	Vehicular use of liquid natural gas, compressed natural gas (CNG), and certain other fuels	Owners and operators of vehicles powered by covered fuels, use fuel vendors; 2,060	6–18¢ per gallon of fuel (varies by type), 7¢ per 100 cubic feet of CNG, or annual fee based on vehicle weight	Included with revenue for diesel fuel	see above

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SPECIAL TAXES AND FEES (CONTINUED FROM PREVIOUS PAGE)

FUEL TAXES (CONTINUED)	Motor Vehicle Fuel License Tax	1923	The first distribution of gasoline in California	Distributors and brokers of gasoline; 466	18¢ per gallon	\$2.60 billion +3.91%	see Diesel Fuel Tax
	Aircraft Jet Fuel Tax	1969	Sales of jet fuel to jet fuel users	Jet fuel dealers; 196	2¢ per gallon	\$1.92 million +6.56%	State Transportation Fund, Aeronautics Account — airport programs
	Underground Storage Tank Maintenance Fee	1989	Storage of petroleum products in underground tanks	Owners of underground fuel storage tanks; 8,518	1.2¢ per gallon	\$189.14 million +5.25%	Funds a program that ensures cleanup of leaking underground petroleum storage tanks
	Childhood Lead Poisoning Prevention Fee	1993	Motor vehicle fuel; architectural coatings; lead releases into California air	The petroleum industry, the architectural coatings industry, and facilities reporting releases of lead into the air; 2,366	Reestablished each reporting period	\$15.13 million +41.90%	Funds a lead poisoning prevention program to establish standards of care for evaluating children at risk of lead poisoning and to screen children found to be at risk
	Oil Spill Response, Prevention, and Administration Fees <i>Oil Spill Prevention and Administration Fee</i>	1991	Crude oil and petroleum products received at marine terminals in CA or moved through pipelines	Owners of crude oil and petroleum products and marine pipeline operators; 37	4¢ per barrel	\$20.71 million –14.09%	Funds used in part to finance studies on the environmental and economic effects of oil spills
	<i>Oil Spill Response Fee</i>	1991	Petroleum products received at marine terminals, moved through pipelines, or received at refineries	Owners of petroleum products and pipelines, operators of oil refineries; 44	25¢ per barrel	No fees collected in 1998–99; \$50 million Oil Spill Response Fund is at maximum	Oil Spill Response Trust Fund — oil spill-related environmental programs

ENVIRONMENTAL FEES	Hazardous Substances Tax <i>Environmental Fee</i>	1989	Activity by certain types of corporations	Corporations classified as using, generating, storing, or conducting activities relating to hazardous materials, which employ 50 or more employees; 50,720	\$200–\$9500 per year, based on number of workers employed in California more than 500 hours annually	\$24.03 million +129.15%	Funds used to pay for cleanup of contaminated sites
	<i>Activity Fee</i>	1989	Applications for hazardous waste permits, variances, or classification. Production or transportation of extremely hazardous waste.	Hazardous waste activity applicants; n/a	Varies according to activity requested	\$0.24 million –36.07%	Fund used to support regulation of hazardous waste management
	<i>Generator Fee</i>	1986	Generation of hazardous waste at a specific site	Generators of hazardous waste who do not pay a facility fee; 8,216	\$140–\$56,160, based on amount of waste generated	\$15.95 million –13.94%	see above
	<i>Disposal Fee</i>	1985	Hazardous waste disposed of by depositing on or into land	Hazardous waste disposal facilities; 14	Rates per ton vary, depending on waste category, volume, and disposal method	\$4.41 million +3.25%	see above
	<i>Facility Fee and Tiered Permit Fees</i>	1986	Storage, treatment, or disposal of hazardous waste	Hazardous waste facility operators; 460	Varies according to size and type of facility	\$4.65 million –33.24%	see above
	Occupational Lead Poisoning Prevention Fee	1991	Industrial activity by employers in certain industrial classifications	Employers with 10 or more employees in industries with documented evidence of potential occupational lead poisoning; 18,937	\$207–\$2,368 per year, based on number of employees and industrial classification	\$2.73 million +23.52%	Occupational lead poisoning prevention program

PROPERTY TAXES

Private Railroad Car Tax	1938	Private railcars operated within California	Railcar owners; 270	1.063% of assessed value	\$6.35 million +2.75%	General Fund
Timber Yield Tax	1977	Timber harvested for forest products	Timber owners; 2,950	2.9% of immediate harvest value	\$22.68 million –1.38%	Distributed to counties where timber was harvested